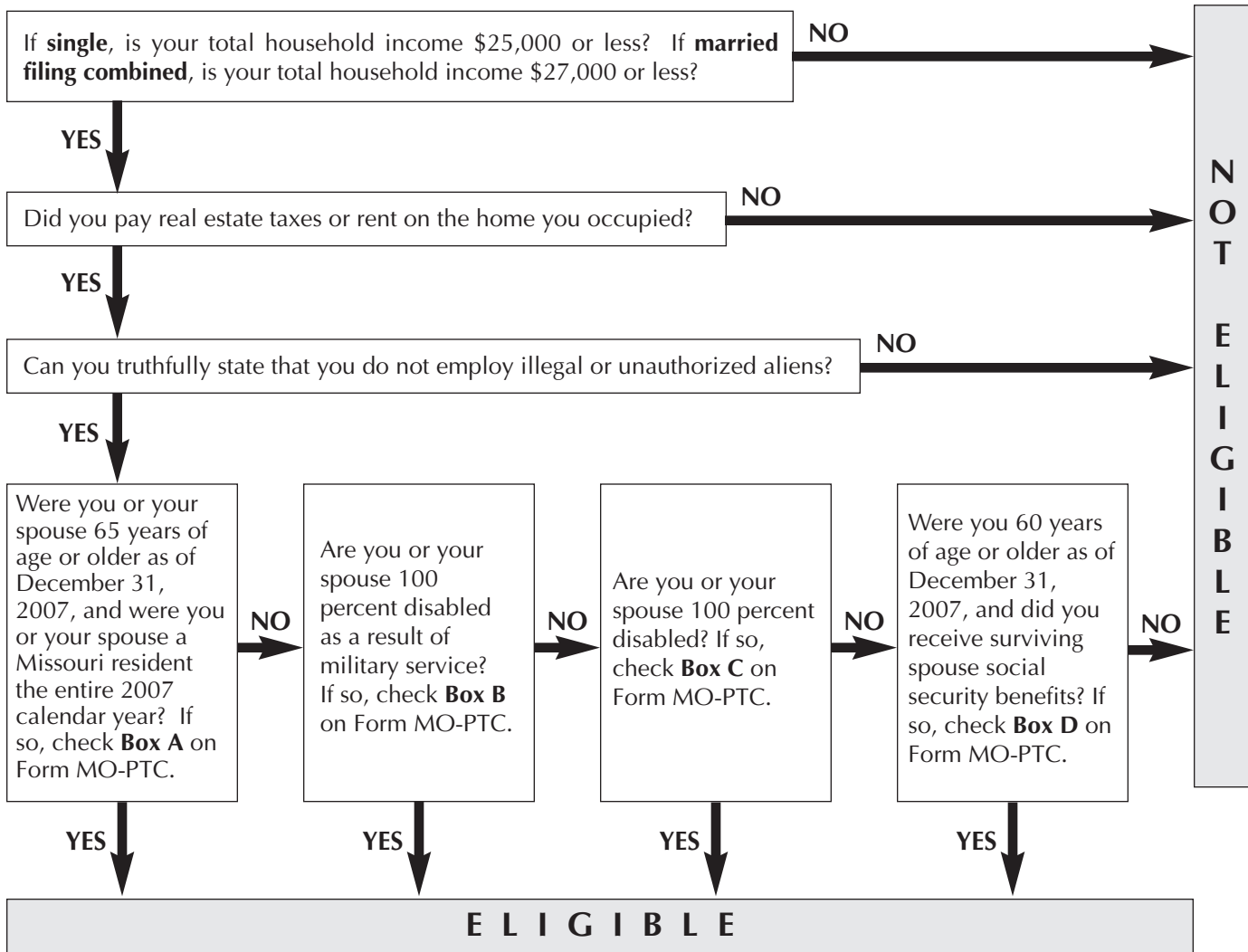


AM I ELIGIBLE?

Use this diagram to determine if you or your spouse are eligible to claim the
PROPERTY TAX CREDIT



Missouri Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:30 a.m. to 5:30 p.m. Monday through Friday. Individuals with speech or hearing impairments may use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
(573) 290-5850

Joplin

705 Illinois Ave., Suite 4
(417) 629-3070

Springfield

149 Park Central Square,
Room 313
(417) 895-6474

St. Joseph

525 Jules, Room 314
(816) 387-2230

Jefferson City

301 West High St, Room 330
(573) 751-7191

Kansas City

615 East 13th St., Room B-2
(816) 889-2920

St. Louis

3256 Laclede Station Rd., Suite 101
(314) 877-0177

Other Important Phone Numbers

Form Ordering

Form Order Questions
Forms-by-Fax

(800) 877-6881

(573) 751-5337

(573) 751-4800

Automated IVR Refund/Balance Due Inquiry (Toll Free)

Electronic Filing Information

General Inquiry Line

(866) 433-7259

(573) 751-3930

(573) 751-3505

Download forms or check the status of your return from our web site: www.dor.mo.gov/tax

Suggestions for Tax System Improvements e-mail: taxsuggest@dor.mo.gov

FORM MO-PTS

Information to Complete Property Tax Credit Schedule

If you qualify for the Property Tax Credit you must attach your Form MO-PTS to your Form MO-1040 and mail to: Missouri Department of Revenue, P.O. Box 2800, Jefferson City, MO 65105-2800.

Important: You must complete Form MO-1040, Line 1 through Line 37, before you complete Form MO-PTS.

Note: If your filing status on Form MO-1040 is married filing combined, but you and your spouse lived at different addresses the entire year, you may file a separate **Form MO-PTC**. (Example: One spouse lives in a nursing home or residential care facility while the other spouse remains in the home the entire year.) If filing a separate **Form MO-PTC**, you cannot take the \$2,000 deduction on Line 7 and you cannot calculate your Property Tax Credit on the Form MO-PTS.

Qualifications

Check the applicable box to indicate under which qualification you are filing the Form MO-PTS. See "Am I Eligible" chart on page 3. You must check a qualification box to be eligible for the credit. Check **only** one box. **Attach the appropriate documentation to verify your qualification.** (The required documentation is listed behind each qualification on Form MO-PTS.)

Helpful Hints

- If you are legally married and living together at any time during the year, you must file married filing combined and include all household income.
- Please use the social security number of the person filing the claim.

Line 2 — Social Security Benefits

Enter the amount of nontaxable social security benefits you and/or your minor children received before any deductions and/or amount of social security equivalent railroad retirement benefits. See the following to determine nontaxable benefits:

- Federal Form 1040, Line 20a less Line 20b
- Federal Form 1040A, Line 14a less Line 14b

FORM SSA-1099 — SOCIAL SECURITY BENEFIT STATEMENT

2007

• PART OF YOUR SOCIAL SECURITY BENEFITS SHOWN IN BOX 5 MAY BE TAXABLE INCOME.
• SEE THE REVERSE SIDE FOR MORE INFORMATION.

Box 1. Name

BETTY TAXPAYER

Box 2. Beneficiary's Social Security Number

555-66-7777

Box 3. Benefits Paid in 2007

*\$8,400.00

Box 4. Benefits Repaid to SSA in 2007

NONE

Box 5. Net Benefits for 2007 (Box 3 minus Box 4)

\$8,400.00

DESCRIPTION OF AMOUNT IN BOX 3

Paid by check or direct deposit	\$7,800.00
Medicare premiums deducted from your benefit	\$600.00
Total Additions	\$8,400.00
Benefits for 2007	\$8,400.00

DESCRIPTION OF AMOUNT IN BOX 4

NONE

Box 6. Voluntary Federal Income Tax Withheld

NONE

Box 7. Address

BETTY TAXPAYER
5500 TAXES LANE
TAXTOWN, MO 55555-5555

*Includes: \$12.00 Paid in 2007 for 2006

Box 8. Claim Number (Use this number if you need to contact SSA.)

555-66-7777

Form SSA-1099-SM (10-2007)

DO NOT RETURN THIS FORM TO SSA OR IRS

0603554

Helpful Hint

Wait to file your return until you get your SSA-1099. This is not the statement indicating what your benefits will be, but it is the actual Form SSA-1099 received in January, 2008 that states what your benefits were for the entire 2007 year. See Diagram above.

Helpful Hint

If you are receiving railroad retirement benefits, you should get two Form RRB-1099s. Form RRB-1099-R shows annuities and pensions and the Form RRB-1099 is your social security equivalent railroad retirement benefits. Include the amount from Form RRB-1099 that states social security equivalent (usually Tier 1 benefits) on Line 2.

- Form SSA-1099 and/or RRB-1099, Total Amount Before Deductions (if you did not include an amount on Federal Forms 1040 or 1040A)

Lump sum distributions must be claimed in the year in which they were received.

Line 3 — Exempt Interest and Pension Income

Enter the amount of pensions, annuities, dividends, rental income, or exempt interest income **not** included on Form MO-PTS, Line 1. See the following to determine the amount of your nontaxable pension or exempt interest:

- Forms 1099-R(s) or W-2P(s) — Total amount before deductions not included on Form MO-1040, Line 6 (Missouri adjusted gross income).
- Form 1099-INT(s) — Total amount not included on Form MO-1040, Line 6 (Missouri adjusted gross income).

If grants or long-term care benefits are made payable to the nursing facility, do not include as income or rent.

Line 4 — Railroad Retirement Benefits

Enter railroad retirement benefits **before deductions** for medical premiums or withholdings of any kind from Form MO-A, Part 1, Line 9. (**Attach a copy of your Form RRB-1099-R, if applicable.**) (Do not include social security equivalent railroad retirement included on Line 2.)

Line 5 — Veteran Benefits

Include your veteran payments and benefits. Veteran payments and benefits include education or training allowances, disability compensation, grants, and insurance proceeds.

Exceptions: If you are 100 percent disabled as a result of military service, you are not required to include your veteran payments and benefits. **You must attach a letter from the Veterans Administration that states that you are 100 percent disabled as a result of military service.** To request a copy of the letter call the Veterans Administration at (800) 827-1000.

If you are a surviving spouse and your spouse was 100 percent disabled as a result of military service, all the veteran payments and benefits must be included.

Line 6 — Public Assistance

Include the amount of public assistance, supplemental security income (SSI), child support, unemployment compensation, and Temporary Assistance payments received by you and/or your minor children. Temporary Assistance payments include Temporary Assistance for Needy Families (TANF) payments. In Missouri, the program is referred to as Temporary Assistance (TA). This includes any governmental cash received. Do not include the value of commodity foods, food stamps, or heating and cooling assistance. **Attach a copy of Form SSA-1099(s), a letter from Social Security Administration and/or Social Services that includes the total amount of assistance received and Employment Security 1099, if applicable.**

Helpful Hints

- Supplemental security income (SSI) is paid by the Social Security Administration. You have to request an SSI form indicating total benefits received from your local social security office. The form should be stamped or signed by the Social Security Administration. If you have minor children who receive SSI benefits, the children do not qualify for a credit. However, if you qualify for a credit, you must include the children's SSI benefits on Line 6.
- If you receive temporary assistance from the Children's Division (CD) or the Family Support Division (FSD), you must include **all** cash benefits received for your **entire** household. The Department of Revenue verifies this information and failure to include total benefits may delay your refund.

Line 7 — Nonbusiness Loss(es)

Complete Line 7 only if nonbusiness losses reduced the amount reported on Form MO-PTS, Line 1. If Line 1 was reduced by nonbusiness losses, add back the amount of the loss on Line 7 (as a positive amount). A nonbusiness loss is a loss of income that did not result from a trade or business. (Losses from Federal Form 1040, Schedule F and Schedule C, are considered business losses and should not be included here.)

Line 9 — Married

If you are married, filing a combined return with your spouse, enter \$2,000 and be sure to include both incomes on Lines 1–6. If you are single, enter "0". (If you are **married—living separate for entire year**, and you are filing married filing separate on Form MO-1040, enter "0".)

Note: Your home or dwelling is the place in which you reside in Missouri, whether owned or rented, and the surrounding land, not to exceed five acres, as is reasonably necessary for use of the dwelling as a home. A home may be part of a larger unit such as a farm or building partly rented or used for business. It may be a room in a nursing home, an apartment, or a mobile home unit.

Line 11 — Own Your Home

If you owned and occupied your home, include the amount of real estate tax you paid. **Do not include special assessments (sewer lateral), penalties, service charges, and interest listed on your tax receipt.** You can only claim the taxes on your primary residence that you occupy. Secondary homes do not apply.

Helpful Hint

Real estate tax paid for a **prior year cannot** be claimed on this form. To claim real estate taxes for a prior year, you must file a claim for that year.

If your home is more than five acres or you own a mobile home, attach Form 948, Assessor's Certification with a copy of paid tax receipt. Your county assessor will complete this form on your request. If you own a mobile home, the Form 948 must show only the value of the mobile home. Vehicles and other items on the personal property receipt are not allowed on the credit.

Helpful Hint

If you own your home and other adults (other than spouse) live there and pay rent, the rent must be included in your federal adjusted gross income.

If you submit more than one receipt for a city or county for your residence, please submit a letter of explanation.

If you share a home, report only the portion of real estate tax that was actually paid by you.

If you sold/bought your home during the year, attach a copy of the seller's/buyer's agreement to your claim.

Helpful Hint

The percentage of your home that is used for business purposes, must be subtracted from your real estate taxes paid. If you need to use a Form 948 to calculate the amount of real estate tax, you must subtract the percentage of your home that is used for business purposes from the allowable real estate taxes paid calculated on the Form 948.

Example: Ruth has 10 acres surrounding her house. She needs to use a Form 948, because she is only entitled to receive credit for 5 acres. By her calculations, she enters \$500 on Form 948, Line 6. Ruth also uses 15% of her house for her business. She will multiply \$500 by 85% and put this figure (\$425) on Form MO-PTS, Line 11.

Line 12 — Rent Your Home

Complete one Form MO-CRP, Certification of Rent Paid, for **each** rented home (including mobile home and/or lot) you occupied during 2007. The Form MO-CRP is on the back of the Form MO-PTS. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent, **only the portion actually paid by the claimant** can be claimed. If the rent receipt or lease is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. **Additional persons sharing rent/percentage to be entered:** (1 person—50%, 2 people—33%, 3 people—25%). Add the totals from Line 8 on all Form MO-CRP(s) completed and enter the amount on Line 12a. Multiply the total by 20 percent and enter the result on Line 12b.

You cannot claim returned check fees, late fees, security and cleaning deposits, or any other deposits.

Helpful Hint

If your rent is more than 60 percent of your income, you may qualify for housing assistance and you may be claiming the portion of your rent paid by a housing assistance program. Please claim only the amount of rent you pay or your refund will be delayed. If you do not qualify for housing assistance, please send an explanation of how additional rent is being paid.

If your gross rent paid exceeds your household income, you must attach a detailed statement explaining how the additional rent was paid or the claim will be denied.

(If total yearly rent is more than Line 8, attach rent payment explanation.) Attach rent receipt(s) for the whole year or each month or a statement from your landlord, along with Form MO-CRP. Copies of cancelled checks (front and back) will be accepted if your landlord will not provide rent receipts, or statement.

Helpful Hints

- An apartment is a room or suite of rooms with separate facilities for cooking and other normal household functions.
- A boarding home is a house that provides meals, lodging, and the residents share common facilities.

Line 14 — Property Tax Credit

Apply Lines 10 and 13 to the Property Tax Credit Chart on pages 7 and 8 to determine the amount of your property tax credit.

If you have another income tax or property tax credit liability, this property tax credit may be applied to that liability in accordance with Section 143.782, RSMo. You will be notified if your credit is offset against any debts.

Helpful Hint

Your property tax credit is figured by comparing your total income received to 20 percent of your net rent paid or real estate tax paid. To make the comparison and determine your credit, use the 2007 Property Tax Credit Chart on pages 7 and 8. Lines are provided on the chart to help you figure this amount.

Example: Ruth paid \$800 in real estate tax and her total household income was \$14,000. Ruth will apply her tax paid and her total household income to the chart to figure out her credit amount. Since the maximum credit is \$750, Ruth will actually use \$750 and her total household income of \$14,000 to make the comparison. When using the chart, Ruth finds where \$14,000 and \$750 “meet” to figure her credit. The two numbers “meet” on the chart where the credit amount is \$702. Ruth will get a \$702 credit for the real estate tax she paid.

Information to Complete Form MO-CRP

Step 1: Enter all information requested on Lines 1–5. If rent is paid to a relative, the relationship to the landlord must be indicated on Line 1. Your claim may be delayed if you fail to enter all required information.

Step 2: Enter on Line 6 the gross rent paid. Exclude rent paid for any portion of your home used in the production of income, and the rent paid for surrounding land with attachments not necessary nor maintained for homestead purposes. **Also, exclude any rent paid to your landlord on your behalf by any organization.**

Step 3: If you were a resident of a nursing home or boarding home during 2007, use the applicable percentage on Line 7. If you live in a hotel and meals are included in your rent payment, enter 50 percent; otherwise enter 100 percent. If two or more unmarried individuals over 18 years of age share a residence and each pay part of the rent enter the total rent on Form MO-CRP, Line 6 and mark the appropriate box on Line G. If the rent receipt is for the total rent amount, then the percentage on Line G of the Form MO-CRP must be used to determine your credit. If none of the reductions apply to you, enter 100 percent on Line 7.

Step 4: Multiply Line 6 by the percentage on Line 7. Enter this amount on Form MO-CRP, Line 8 and on Form MO-PTS, Line 12a.

Federal Privacy Notice

The Federal Privacy Act requires the Missouri Department of Revenue (department) to inform taxpayers of the department’s legal authority for requesting identifying information, including social security numbers, and to explain why the information is needed and how the information will be used.

Chapter 143 of the Missouri Revised Statutes authorizes the department to request information necessary to carry out the tax laws of the state of Missouri. Federal law 42 U.S.C. Section 405 (c)(2)(C) authorizes the states to require taxpayers to provide social security numbers.

The department uses your social security number to identify you and process your tax returns and other documents, to determine and collect the correct amount of tax, to ensure you are complying with the tax laws, and to exchange tax information with the Internal Revenue Service, other states, and the Multistate Tax Commission (Chapters 32 and 143, RSMo).

In addition, statutorily provided non-tax uses are: (1) to provide information to the Department of Higher Education with respect to applicants for financial assistance under Chapter 173, RSMo and (2) to offset refunds against amounts due to a state agency by a person or entity (Chapter 143, RSMo). Information furnished to other agencies or persons shall be used solely for the purpose of administering tax laws or the specific laws administered by the person having the statutory right to obtain it as indicated above. (For the department’s authority to prescribe forms and to require furnishing of social security numbers, see Chapters 135, 143, and 144, RSMo.)

You are required to provide your social security number on your tax return. Failure to provide your social security number or providing a false social security number may result in criminal action against you.

- A. Enter amount from Line 10 here _____ (If amount is more than \$750, use \$750 to look up your credit.)
 B. Enter amount from Line 13 here _____ (If amount is more than \$750, use \$750 to look up your credit.)
 C. Find where these two numbers "meet" below to figure your credit amount. Enter on Form MO-PTS, Line 14.

2007 PROPERTY TAX CREDIT CHART

AMOUNT FROM LINE B ABOVE OR FROM FORM MO-PTS, LINE 13 — TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

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1	13,000	\$13,001	\$13,300	13,301	13,600	13,601	13,900	13,901	14,200	14,201	14,500	14,501	14,800	14,801	15,100	15,101	15,400	15,401	15,700	15,701	16,000	16,001	16,300	16,301	16,600	16,601	16,900	16,901	17,200	17,201	17,500	17,501	17,800	17,801	18,100	18,400	18,401	18,700	18,701	19,000	EXAMPLE: If Line 10 is \$19,000 and Line 13 of Form MO-PTS is \$275, then the tax credit would be \$27.																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																								
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AMOUNT FROM LINE B ON PAGE 1 OF CHART OR FROM FORM MO-PTS, LINE 13 —TOTAL REAL ESTATE TAX OR 20% OF RENT PAID

Amount from page 1 of chart, Line A or Form MO-PTS, Line 10 — NET HOUSEHOLD INCOME	FROM										FROM																			
	726	701	676	651	626	601	576	551	526	501	476	451	426	401	376	351	326	301	276	251	226	201	176	151	126	101	76	51	26	1
	TO										TO										TO									
	750	725	700	675	650	625	600	575	550	525	500	475	450	425	400	375	350	325	300	275	250	225	200	175	150	125	100	75	50	25
19,001	19,300	486	461	436	411	386	361	336	311	286	261	236	211	186	161	136	111	86	61	36	11									
19,301	19,600	470	445	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20										
19,601	19,900	454	429	404	379	354	329	304	279	254	229	204	179	154	129	104	79	54	29	4										
19,901	20,200	437	412	387	362	337	312	287	262	237	212	187	162	137	112	87	62	37	12											
20,201	20,500	420	395	370	345	320	295	270	245	220	195	170	145	120	95	70	45	20												
20,501	20,800	402	377	352	327	302	277	252	227	202	177	152	127	102	77	52	27	2												
20,801	21,100	384	359	334	309	284	259	234	209	184	159	134	109	84	59	34	9													
21,101	21,400	366	341	316	291	266	241	216	191	166	141	116	91	66	41	16														
21,401	21,700	347	322	297	272	247	222	197	172	147	122	97	72	47	22															
21,701	22,000	328	303	278	253	228	203	178	153	128	103	78	53	28	3															
22,001	22,300	308	283	258	233	208	183	158	133	108	83	58	33	8																
22,301	22,600	289	264	239	214	189	164	139	114	89	64	39	14																	
22,601	22,900	268	243	218	193	168	143	118	93	68	43	18																		
22,901	23,200	248	223	198	173	148	123	98	73	48	23																			
23,201	23,500	227	202	177	152	127	102	77	52	27	2																			
23,501	23,800	205	180	155	130	105	80	55	30	5																				
23,801	24,100	184	159	134	109	84	59	34	9																					
24,101	24,400	162	137	112	87	62	37	12																						
24,401	24,700	139	114	89	64	39	14																							
24,701	25,000	116	91	66	41	16																								

This area indicates no credit is allowable.

Examples:

- If Line 10 of Form MO-PTS is \$13,000 or less, and Line 13 is \$176, the tax credit would be \$176.
- If Line 10 of Form MO-PTS is \$16,050 and Line 13 is \$750, the tax credit would be \$626.
- If Line 10 of Form MO-PTS is \$24,400 and Line 13 is \$700, the tax credit would be \$112.